

For the calendar year 2006, or fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

## Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

## Part I Available Credit Carryover

	(a) Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover Subtract column (c) from column (b).
1	2001			

- Individuals, enter this amount on Arizona Form 301, Part I, line 17.
- Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 11.
- If you must complete Part VI, enter zero in column (d).

## Part II Credit Recapture for NEVs Used on a Golf Course for Other Than Maintenance Purposes

(Applicable to NEVs purchased or leased on or after July 1, 2000.)

- 2 Enter the number of NEVs purchased or leased on or after July 1, 2000, for which a credit was claimed, that were used on a golf course for purposes other than maintenance. Also, complete Form 328-P..... 2

- 3 Enter the Vehicle Identification Number (VIN) for each NEV purchased on or after July 1, 2000, for which a credit was claimed, that was used on a golf course for other than maintenance purposes ..... 3

- 4 Enter the taxable year in which each NEV was purchased or leased ..... 4

- 5 Enter the amount of credit for which each NEV was eligible ..... 5

- 6 Amount of credit subject to recapture (100%):

Add the amounts on line 5 in each column, and enter the result..... 6

VEHICLE 1	VEHICLE 2	VEHICLE 3

## Part III Lessor/Lessee Information for Credit Recapture

- 7 Have you entered into a lease agreement for any NEV listed on line 3 that provides that the lessor may share the credit with the lessee? See instructions.....

Yes ☐ No ☐

If you answered, "No", skip lines 8 through 14.

If you answered, "Yes", complete lines 8 through 14.

- 8 Is this form being completed by the lessor or the lessee? Check the applicable box .....

Lessor ☐ Lessee ☐

If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for NEVs listed on line 3, complete a separate schedule for each lease that shows the information requested on lines 9 through 14 below. Attach these schedules to Form 328 when you file your return.

- 9 Name of lessor: .....

- 10 Lessor's TIN: .....

- 11 Lessor's share of the amount of credit recapture on Part II, line 6 ..... 11

- 12 Name of lessee: .....

- 13 Lessee's TIN: .....

- 14 Lessee's share of the amount of credit recapture on Part II, line 6 ..... 14

Continued on page 2 →

**Part IV S Corporation Shareholder Information for Credit Recapture**

- 15** If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 15a through 15c separately for each shareholder.

**15a** Name of shareholder: \_\_\_\_\_

**15b** Shareholder's TIN: \_\_\_\_\_

**15c** Shareholder's share of the amount on Part II, line 6, or Part III, line 11 (if the S corporation is a lessor), or Part III, line 14 (if the S corporation is a lessee) .....

<b>15c</b>		
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**Part V Partnership Partner Information for Credit Recapture**

- 16** If the credit was passed through from a partnership to its partners, the partnership must complete lines 16a through 16c separately for each partner.

**16a** Name of partner: \_\_\_\_\_

**16b** Partner's TIN: \_\_\_\_\_

**16c** Partner's share of the amount on Part II, line 6; or Part III, line 11 (if the partnership is a lessor); or Part III, line 14 (if the partnership is a lessee) .....

<b>16c</b>		
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**Part VI All Taxpayers Subject to the Recapture**

- 17** Enter the amount of the credit to be recaptured .....

- Individuals, corporations, and S corporations, enter the amount from Part II, line 6; or if a lessor, enter the amount from Part III, line 11; or if a lessee, enter the amount from Part III, line 14.

- S corporation shareholders, enter the amount from Part IV, line 15c.

- Partners of a partnership, enter the amount from Part V, line 16c.

- 18** Enter the amount of credit from line 17 previously claimed .....

- 19** If the amount on line 18 is less than the amount on line 17, enter the amount on line 18, otherwise, enter the amount on line 17. ....

- Individuals, also enter this amount on Form 301, Part II, line 28.

- Corporations, including S corporations that elected to claim the credit, also enter this amount on Form 300, Part II, line 21.

<b>17</b>		
<b>18</b>		
<b>19</b>		

**ARIZONA FORM**  
**328P**

Neighborhood Electric Vehicle Penalty

**2006**

Name:

Address:

**1** Enter the number of NEVs that were purchased or leased on or after July 1, 2000 for which a credit was claimed that were used on a golf course for purposes other than maintenance .....

**2** Penalty.....

**3** Multiply the amount on line 2 by the number on line 1 .....

<b>1</b>		
<b>2</b>		
<b>3</b>		

• **Make check payable to:** Arizona Department of Environmental Quality.

• **Mail with this form to:** Arizona Department of Environmental Quality  
Attention: Clean Air Fund Collections  
1110 West Washington Street  
Phoenix, AZ 85007-2952